

HONOLULU OFFICE
ALII PLACE
P.O. BOX 3196
HONOLULU, HAWAII 96801
TELEPHONE (808) 547-5600

GOODSILL ANDERSON QUINN & STIFEL
LIMITED LIABILITY LAW PARTNERSHIP LLP

1099 ALAKEA STREET, STE. 1800
ALII PLACE
HONOLULU, HAWAII 96813

TELEFAX I.D. NO. 99-0087157
TELECOPIER (808) 547-5880
INTERNET: info@goodsill.com
www.goodsill.com

SULLIVAN PROPERTIES INC
12/10/04
Page 5

Client: 25081
Matter: 99103
Invoice: 307447

Date	Costs and Disbursements	Amount
	SPECIAL POSTAGE & HANDLING	1.48
	TELEPHONE CHARGES	0.84
	TOTAL Current Costs and Disbursements	\$401.12

Current Invoice Due \$7,407.44

All invoices are due upon receipt. A late payment charge of 1% per month will be assessed on balances unpaid 30 days from the invoice date.

R. STERNBERG

DEC 28 2004

LEGAL AUDIT 245

JAN 19 2005

1

Attorney: R. TJOE
Client: 25081 Case: 99103

SULLIVAN PROPERTIES INC
C/O SCOTTSDALE INSURANCE COMPANY
P.O. BOX 4120
SCOTTSDALE, AZ 85261-4120

930029

Attn: MS. SUSAN C. COLTRARA

Reminder Statement

As of January 11, 2005

Invoice no	Date	Type	Reference	Amount	Amount due
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Re: MAUI LAND & PINEAPPLE CO VS. SULLIVAN PROPERTIES

Contact : MS. SUSAN C. COLTRARA
Civil # : CV 04-00358 HG BMK

Paid #1841358

306752	11/09/04	BF	Original	11,651.95	11,651.95
307447	12/10/04	BF	Original	7,407.44	7,407.44
Late Chrg		LC		116.52	116.52

Case balance due... 19,175.91

Current	Over. 30	Over. 60	Over. 90	Over. 120	Total due
	7,407.44	11,651.95		116.52	19,175.91

PLEASE DISREGARD IF PAYMENT
HAS BEEN MADE.

Types: AA-client advance applied BF-balance forward CR-cash receipt
AD-adjustment CH-charges WO-writeoffs LC-Late Charge

Thank You!

• ADDR

CITY

STATE

ZIP CODE

GOODSILL ANDERSON QUINN & STIFEL

A LIMITED LIABILITY LAW PARTNERSHIP LLP

P.O. Box 3196

Honolulu, Hawaii 96801

PLACE
STAMP
HERE

GOODSILL ANDERSON QUINN & STIFEL

A LIMITED LIABILITY LAW PARTNERSHIP LLP

P.O. BOX 3196

HONOLULU, HAWAII 96801

ACCTG/RNK

HONOLULU OFFICE
ALII PLACE
P.O. BOX 4120
HONOLULU, HAWAII 96801
TELEPHONE (808) 547-5800

FEB 21 2005

Client : 25081
Matter : 99103
Date : 02/14/05
Invoice : 309059
Attorney: R. TJIOE

RECEIVED
FEB 21 2005

paid

930029

SULLIVAN PROPERTIES INC
C/O SCOTTSDALE INSURANCE COMPANY
P.O. BOX 4120
SCOTTSDALE, AZ 85261-4120

Attention: MS. SUSAN C. COLTRARA

~~Return this portion with your payment~~

SULLIVAN PROPERTIES INC
Re: MAUI LAND & PINEAPPLE CO VS. SULLIVAN PROPERTIES

Date: 02/14/05
Invoice: 309059

Coordinator : MS. SUSAN C. COLTRARA
Court Number : CV 04-00358 HG BMK

For Professional Services Rendered and Costs Advanced through 01/31/05

Date	Professional Services	Hours
01/01/05	R. TJIOE: REVIEW AND COMMENT ON DRAFT MOTION FOR SUMMARY JUDGMENT	0.80
01/03/05	E. REBER: WORK ON MSJ; REVIEW PLAINTIFFS' RESPONSE TO OUR DISCOVERY REQUESTS; E-MAIL K. SHIGEMURA RE REVIEW OF DOCUMENTS.	2.10
01/04/05	R. TJIOE: REVIEW AND EDIT REVISED DRAFT OF MOTION FOR SUMMARY JUDGMENT	0.80
01/04/05	E. REBER: E-MAIL FROM K. SHIGEMURA RE PRODUCTION OF DOCUMENTS; CORRESPONDENCE WITH CLIENT RE MSJ AND VARIOUS ISSUES; T/C FROM J. MAZUR RE TTAB PROCEEDING.	1.10
01/04/05	E. REBER: WORK ON MSJ; RESEARCH OTHER INTERNET ADDRESSES CONTAINING "KAPALUA"; E-MAIL DRAFT TO CLIENT AND CO-COUNSEL.	1.70
01/05/05	R. TJIOE: REVIEW LETTER FROM C. MIWA; CONF WITH ERP REGARDING RESPONSE AND PRODUCTION OF DOCUMENTS	0.40
01/05/05	E. REBER: REVIEW AND DRAFT LETTER RESPONDING TO C. MIWA'S	0.50

** Continued on next page **

SULLIVAN PROPERTIES INC
02/14/05
Page 2

Client: 25081
Matter: 99103
Invoice: 309059

Date	Professional Services	Hours
1-4-05	LETTER TO R. TJIOE; CORRESPOND WITH R. TJIOE RE SAME; PREPARE K-1 FORMS; E-MAIL W. SHIMAZU RE MEDIATOR.	
01/05/05	E. REBER: WORK ON MSJ.	2.30
01/06/05	L. LYNCH (LEGAL ASSISTANT): SEARCH COMPUTER RECORDS OF THE U.S. GEOLOGICAL SURVEY FOR NAPILI QUADRANGLE TOPOGRAPHIC MAP SHOWING KAPALUA, MAUI; SEARCH THE MAP COLLECTION IN PERSON AT THE HAWAII STATE PUBLIC LIBRARY MAIN BRANCH FOR EARLIER VERSIONS OF THE U.S.G.S. NAPILI QUADRANGLE; COPY RELEVANT PORTIONS OF MAPS ISSUED IN 1957 (SHOWING KAPALUA) AND IN 1925 (NOT SHOWING KAPALUA).	2.50
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01/06/05	E. REBER: REVIEW STIPULATED PROTECTIVE ORDER SIGNED BY PLAINTIFFS; REVISE LETTER TO C. MIWA FROM R. TJIOE; PRODUCE K-1 FORMS; WORK ON MSJ; FOLLOW-UP WITH CLIENT RE TRANSFER OF SHARES; DISCUSS EXTENSION ON MSJ FILING DATE; WORK ON EXHIBITS.	6.00
01/07/05	E. REBER: WORK WITH OTHER COUNSEL RE EXTENDING DEADLINE 2 WEEKS TO FILE MSJS; COURTESY CALL TO CHAMBERS RE DEADLINE FOR FILING MSJ; T/C TO KEITH HUNTER RE MEDIATION.	0.70
01/09/05	E. REBER: REVIEW CORRESPONDENCE RE JOHN EDMUNDS AS A MEDIATOR; FINALIZE FIRST DRAFT OF MSJ.	0.10
01/09/05	E. REBER: WORK ON MSJ INCLUDING ADDING QUOTATIONS FROM EXHIBITS.	3.80
01/10/05	E. REBER: CORRESPOND WITH R. TJIOE RE MEDIATORS; WORK ON MSJ (REFINE AND ADD CASE LAW); T/C WITH P. SULLIVAN RE ADDITIONAL FACTS.	3.00
01/11/05	E. REBER: CORRESPOND WITH OPPOSING AND CO-COUNSEL RE STIPULATIONS, TURNING OVER DOCUMENTS, MSJS, ETC.	0.70
01/12/05	R. TJIOE: CONF WITH ERP REGARDING MEDIATOR AND COMMUNICATIONS WITH COUNSEL	0.30

** Continued on next page **

SULLIVAN PROPERTIES INC
02/14/05
Page 3

Client: 25081
Matter: 99103
Invoice: 309059

Date	Professional Services	Hours
01/12/05	E. REBER: T/C FROM A. FUJITA RE WORKING ON MSJ.	0.10
01/13/05	R. TJIDE: WORK ON SETTLEMENT STRATEGY	0.40
01/14/05	R. TJIDE: WORK ON ARGUMENTS FOR DISPOSITIVE MOTION	0.80
01/14/05	E. REBER: CORRESPOND RE RISK OF PUTTING OUT ANOTHER SETTLEMENT OFFER IN LIGHT OF CYBERPIRACY CLAIMS; EXECUTE REVISED STIPULATED PROTECTIVE ORDER; DISCUSS MSJ WITH A. FUJITA; WORK ON SECTION RE GEOGRAPHIC DESCRIPTIVENESS.	0.70
01/16/05	E. REBER: E-MAIL WITH P. SULLIVAN RE SETTLEMENT AND ARTICLE RE HOTEL DEMOLISHED IN 2006 AND PRESENT OWNERS; REVIEW PLAINTIFFS' DOCUMENTS RECENTLY PRODUCED.	0.70
01/17/05	E. REBER: E-MAIL FROM P. SULLIVAN RE SETTLEMENT.	0.10
01/18/05	R. TJIDE: CONF WITH ERP REGARDING SETTLEMENT DISCUSSIONS WITH CLIENT	0.30
01/18/05	R. TJIDE: REVIEW DRAFT SCHEDULING CONFERENCE STATEMENT	0.30
01/18/05	R. TJIDE: REVISE AND EDIT DRAFT OF MOTION FOR SUMMARY JUDGMENT	1.90
01/18/05	E. REBER: T/C WITH C. MIWA RE SETTLEMENT OFFER; WORK ON MSJ; CORRESPOND WITH A. FUJITA AND R. TJIDE RE SAME; WORK ON CHART OF COUNTS/DEFENSES.	1.50
01/19/05	R. TJIDE: CONF WITH ERP REGARDING EDITS TO DRAFT MOTION	0.40
01/19/05	R. TJIDE: REVIEW EMAIL FROM ORTIZ REGARDING MEDIATION	0.10
01/19/05	R. TJIDE: WORK ON AUTHENTICATION OF EXHIBITS	0.30
01/19/05	E. REBER: WORK ON AUTHENTICATION OF DCCA DOCUMENTS; ADD RE DISCRETION NOT TO EXERCISE SUPPLEMENTAL JURISDICTION OVER STATE CLAIMS.	1.20
01/20/05	R. TJIDE: WORK ON REVISED MOTION FOR SUMMARY JUDGMENT	0.80

** Continued on next page **

SULLIVAN PROPERTIES INC
02/14/05
Page 4

Client: 25081
Matter: 99103
Invoice: 309059

Date	Professional Services	Hours
01/20/05	E. REBER: REVISE AND SHORTEN MSJ; DRAFT DECLARATIONS; SEND TO CLIENT FOR REVIEW; E-MAIL WITH P. SULLIVAN AND S. COLTRARA RE AVAILABILITY FOR MEDIATION; E-MAIL C. MIWA RE MOVING HEARING ON MSJ; T/C FROM A. FUJITA; WORK ON EXHIBITS AND COORDINATE WITH DECLARATIONS.	8.30
01/21/05	E. REBER: WORK ON MSJ, ADD PARTS FROM A. FUJITA; T/CS WITH P. SULLIVAN RE DECLARATIONS; WORK ON UNDERLINING FOR EXHIBITS; WORK ON DECLARATIONS AND CONCISE STATEMENT.	5.10
01/21/05	E. REBER: WORK ON DOCUMENTS AND NON-EXHIBITS; COMPLETE AND RETURN DPR MEDIATION RESERVATION FORM.	0.30
01/23/05	E. REBER: REVISE CONCISE STATEMENT AND DECLARATIONS.	1.00
01/24/05	E. REBER: WORK ON MSJ, CONCISE STATEMENT, DECLARATIONS, EXHIBITS (TECHNICAL EDIT, CITE CHECKS, ETC.); T/CS WITH P. SULLIVAN AND M. SULLIVAN; OBTAIN OKAY FROM J. ORTIZ AND R. TJIDE.	4.70
01/25/05	E. REBER: CORRESPONDENCE RE MEDIATION DATE; REVIEW PLAINTIFFS' MOTION TO FILE UNDER SEAL, MSJ AND CONCISE STATEMENT; SEND SPI'S FILINGS TO M. LUKE.	0.40
01/27/05	R. TJIDE: CONF WITH ERP REGARDING PENDING MOTIONS	0.40
01/27/05	E. REBER: WORK ON AGREEMENT TO MEDIATE.	0.30
01/28/05	E. REBER: REVIEW MSJ; WORK ON MEDIATION SETTING; RESPOND TO K. SHIGEMURA'S E-MAIL RE CONTINUING HEARING DATES.	0.40
TOTAL Hours		57.70

Attorney	Hours	Rate	Amount
R. TJIDE	8.40	230.00	1,932.00
E. REBER reduce to agreed rate of \$165.00	46.80	175.00	8,190.00
L. LYNCH (LEGAL ASSISTANT)	2.50	125.00	312.50
			-468.00

** Continued on next page **

SULLIVAN PROPERTIES INC
02/14/05
Page 5

Client: 25081
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Invoice: 309059

TOTAL Current Fees \$10,434.50

G.E. Tax Reimbursement at 4.16% 434.08

Total Current Fees and Tax Reimbursement \$10,868.58

Date	Costs and Disbursements	Amount
01/10/05	PACER SERVICE CENTER - INVOICE DATED: 1/10/05 - PUBLIC ACCESS TO COURT ELECTRONIC RECORDS.	0.35
01/25/05	- DISPUTE PREVENTION & RESOLUTION, INC - INITIAL DEPOSIT TO COVER THE ANTICIPATED FEES OF THE MEDIATOR.	800.00
	COMPUTERIZED RESEARCH CHARGE	13.28
	FAX CHARGE	4.80
	REPRODUCTION OF DOCUMENTS	156.80
	SPECIAL POSTAGE & HANDLING	0.74
	TELEPHONE CHARGES	8.88
	TOTAL Current Costs and Disbursements	\$984.85

Current Invoice Due \$11,853.43
=====

All invoices are due upon receipt. A late payment charge of 1%
per month will be assessed on balances unpaid 30 days from the
invoice date.

10,585.43
ok to pay

Please forward the invoice for the highlighted expense directly to the handling
claim

1099 ALAKEA STREET, STE. 1800
ALII PLACE
HONOLULU, HAWAII 96813

Client 25081
Matter 99103
Date 02/14/05
Invoice 309059
Attorney R. TUIOE

SULLIVAN PROPERTIES INC
C/O SCOTTSDALE INSURANCE COMPANY
P.O. BOX 4120
SCOTTSDALE, AZ 85261-4120

Attention: MS. SUSAN C. COLTRARA

Return this portion with your payment

SULLIVAN PROPERTIES INC
Re: MAUI LAND & PINEAPPLE CO VS. SULLIVAN PROPERTIES

Date: 02/14/05
Invoice: 309059

Coordinator : MS. SUSAN C. COLTRARA
Court Number : CV 04-00358 HG BMK

For Professional Services Rendered and Costs Advanced through 01/31/05

Date	Professional Services	Hours
01/01/05	R. TUIOE: REVIEW AND COMMENT ON DRAFT MOTION FOR SUMMARY JUDGMENT	0.80
01/03/05	E. REBER: WORK ON MSJ, REVIEW PLAINTIFFS' RESPONSE TO OUR DISCOVERY REQUESTS; E-MAIL K. SHIGEMURA RE REVIEW OF DOCUMENTS.	2.10
01/04/05	R. TUIOE: REVIEW AND EDIT REVISED DRAFT OF MOTION FOR SUMMARY JUDGMENT	0.80
01/04/05	E. REBER: E-MAIL FROM K. SHIGEMURA RE PRODUCTION OF DOCUMENTS; CORRESPONDENCE WITH CLIENT RE MSJ AND VARIOUS ISSUES; T/C FROM J. MAZUR RE TTAB PROCEEDING	1.10
01/04/05	E. REBER: WORK ON MSJ; RESEARCH OTHER INTERNET ADDRESSES CONTAINING "KAPALUA"; E-MAIL DRAFT TO CLIENT AND CD-COUNSEL	1.70
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** Continued on next page **

SULLIVAN PROPERTIES INC
02/14/05
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01/18/05	R. TJOIE: REVISE AND EDIT DRAFT OF MOTION FOR SUMMARY JUDGMENT	1.90
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02/14/05
Page 4

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Attorney	Hours	Rate	Amount
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** Continued on next page **

SULLIVAN PROPERTIES INC
02/14/05
Page 5

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G. E. Tax Reimbursement at 4.16% 434.08

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Current Invoice Due \$11,853.43

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invoice date.

Attorney: R. TJIDE
Client: 25081 Case: 99103

SULLIVAN PROPERTIES INC
C/O SCOTTSDALE INSURANCE COMPANY
P.O. BOX 4120
SCOTTSDALE, AZ 85261-4120

930029

Attn: MS. SUSAN C. COLTRARA

Reminder Statement

MAR 25 2005

As of March 8, 2005

Invoice no	Date	Type	Reference	Amount	Amount due
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Re: MAUI LAND & PINEAPPLE CO VS. SULLIVAN PROPERTIES

Contact : MS. SUSAN C. COLTRARA
Civil # : CV 04-00358 HG BMK

306752	11/09/04	BF	Original	11,651.95	11,651.95
308236	01/14/05	BF	Original	5,739.20	5,739.20
309059	02/14/05	BF	Rembal	11,853.43	
	03/08/05	CR	1849540	10,585.43-	
	03/08/05	AD	srl	1,268.00-	0.00
Late Charg		LC		406.95	406.95

Case balance due... 17,798.10



Current	Over 30	Over 60	Over 90	Over 120	Total due
5,739.20			11,651.95	406.95	17,798.10

PLEASE DISREGARD IF PAYMENT
HAS BEEN MADE.

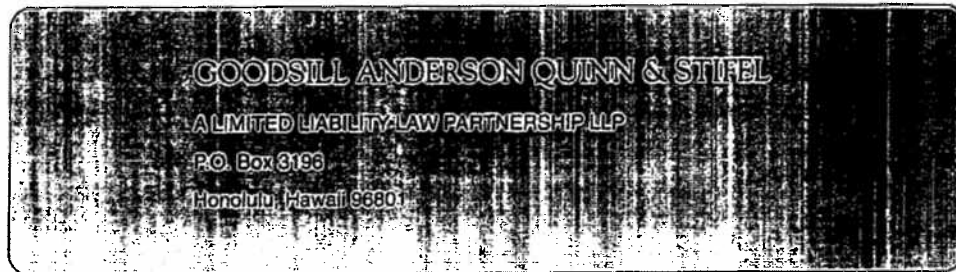
Types: AA-client advance applied BF-balance forward CR-cash receipt
AD-adjustment CH-charges WO-writeoffs LC-Late Charge

ADDRESS

CITY

STATE

ZIP CODE



ROY J. TJIOE

ALI PLACE, SUITE 1800 • 1099 ALAKEA STREET
HONOLULU, HAWAII 96813MAIL ADDRESS: P.O. BOX 3196
HONOLULU, HAWAII 96801TELEPHONE (808) 547-5600 • FAX (808) 547-5880
info@goodsill.com • www.goodsill.comDIRECT DIAL:
(808) 547-5776INTERNET:
rtjioe@goodsill.com

March 14, 2005

Ms. Susan C. Coltrara
Senior Claim Specialist
SCOTTSDALE INSURANCE COMPANY
P. O. Box 4120
Scottsdale, AZ 85261-4120

COPY

Re: **Maui Land & Pineapple Company v. Sullivan Properties, et al.**
Civil No. CV 04-00358, U.S. District Court/Hawaii
Claim No. 930029-186

Dear Ms. Coltrara:

Please disregard Invoice No. 308237 dated 01/14/05 for \$34.37 re Scottsdale Insurance Company v. Sullivan Properties, et al., which was sent to you in error. We apologize for any inconvenience this may have caused. We will credit Scottsdale for \$34.37, which represents the amount paid on this invoice.

Pursuant to our billing policies, the firm's hourly billing rates are reviewed and adjusted from time to time, typically once a year. Based upon the firm's review, we have adjusted our rates. Please be advised that, effective with our next invoice to Scottsdale Insurance Company, the hourly rate for associate Emily R. Porter is \$175.00, and my hourly rate is \$245.00.

Please do not hesitate to contact me if you have any questions.

Very truly yours,



Roy J. Tjioe

RJT:pdh

INVOICE NUMBER	DESCRIPTION	DISB. CODE	GEN. LEDGER ACCT. NO.	AMOUNT
Sullivan Properties 25081				
Scottsdale Ins co Vs. Sullivan prop		03	E124	\$34.37
99460				

Refund for payment of invoice no. 308237 (Sullivan Properties will be paying) **GOODSILL ANDERSON QUINN & STEIFEL**

A LIMITED LIABILITY LAW PARTNERSHIP LLP

ATTY Rjt/pdh/srl
273400

PLEASE DETACH THIS STATEMENT
BEFORE DEPOSITING CHECK

GOODSILL ANDERSON QUINN & STEIFEL
A LIMITED LIABILITY LAW PARTNERSHIP LLP
P.O. BOX 3196
HONOLULU, HAWAII 96801

THIS CHECK IS TENDERED IN
PAYMENT OF ITEMS LISTED

GOODSILL ANDERSON QUINN & STEIFEL
A LIMITED LIABILITY LAW PARTNERSHIP LLP
P.O. BOX 3196
HONOLULU, HAWAII 96801
(RJT) 99103

930029

APR - 4 2005	APR 05 2005	Opened Y - N	Type
RECOVERY	RECOVERY	Notepad Y - N	M/F #

G.B. COLLECTS Date: _____

PARAGON Date: _____

NEGATIVE NET

DEDUCTIBLE OVERPAYMENT

GOODSILL ANDERSON QUINN & STIFEL
A LIMITED LIABILITY LAW PARTNERSHIP LLP
GENERAL ACCOUNT
P.O. BOX 3198
HONOLULU, HAWAII 96801

Bank of Hawaii
HONOLULU, HAWAII
59-102/1213

CHECK NUMBER
273100

COPY

PAYEE'S BANK AC ONLY

PAY 34.37

TO THE ORDER OF SCOTTSDALE INSURANCE COMPANY
P. O. BOX 4120
SCOTTSDALE, AZ 85261-4120

DATE 3/16/05

CHECK AMOUNT \$34.37

GOODSILL ANDERSON QUINN & STIFEL
A LIMITED LIABILITY LAW PARTNERSHIP LLP
Michael Olum
NOT VALID OVER \$50.00

273100 1213010281 0001 032572

CLAIMS ACCOUNTING RECOVERY REQUEST

Claim # 930029

Clmt # 01

RSR #

Recovery Type

- | | | |
|---|--|---|
| <p>70/70 - <u>65/70</u></p> <p><input type="checkbox"/> Salvage SubCode 00</p> <p><input checked="" type="checkbox"/> LAE OP SubCode <u>05</u></p> <p><input type="checkbox"/> LAE Rbt SubCode 06</p> <p><input type="checkbox"/> Suspense SubCode 07</p> | <p>80/80 - 65/80</p> <p><input type="checkbox"/> Subro SubCode 01</p> <p><input type="checkbox"/> Contribution SubCode 02</p> <p><input type="checkbox"/> Non Auto Salvage SubCode 04</p> <p><input type="checkbox"/> SIR - LOSS SubCode 03</p> <p><input type="checkbox"/> SIR - LAE SubCode 03</p> <p><input type="checkbox"/> LOSS OP SubCode 05</p> <p><input type="checkbox"/> LOSS Rbt SubCode 06</p> <p><input type="checkbox"/> LAE Contri SubCode 02</p> <p><input type="checkbox"/> LAE Subro SubCode 01</p> | <p>54/54 - 65/54</p> <p><input type="checkbox"/> Deduct/LOSS SubCode 08</p> <p><input type="checkbox"/> Deduct/LAE SubCode 09</p> |
|---|--|---|

Write Off Code _____

LOSS \$ _____

LAE \$ 34.37

ROY J. TJIOE

GOODSILL ANDERSON QUINN & STIFEL
A LIMITED LIABILITY LAW PARTNERSHIP LLP

ALII PLACE, SUITE 1800 • 1099 ALAKEA STREET
HONOLULU, HAWAII 96813

MAIL ADDRESS: P.O. BOX 3196
HONOLULU, HAWAII 96801

TELEPHONE (808) 547-5600 • FAX (808) 547-5880
info@goodsill.com • www.goodsill.com

DIRECT DIAL:
(808) 547-5776

INTERNET:
rtjioc@goodsill.com

March 29, 2005

Ms. Susan C. Coltrara
Senior Claim Specialist
SCOTTSDALE INSURANCE COMPANY
P. O. Box 4120
Scottsdale AZ 85261-4120

Re: **Maui Land & Pineapple Company v. Sullivan Properties, et al.**
Civil No. CV 04-00358, U.S. District Court/Hawaii
Claim No. 930029-186

Dear Ms. Coltrara:

Pursuant to my March 14, 2005 letter to you, a copy of which is attached, enclosed is Goodsill Anderson Quinn & Stifel's check No. 273100 for \$34.37, representing a refund of the payment made by Scottsdale Insurance Company on Invoice No. 308237.

Please do not hesitate to contact me if you have any questions.

Very truly yours,



Roy J. Tjioe

RJT:pdh

attach/encl.

DUPLICATE

Client: 25061
Matter: 99103
Date: 04/11/05
Invoice: 310390
Attorney: R. TUIDE

SULLIVAN PROPERTIES INC
C/O SCOTTSDALE INSURANCE COMPANY
P.O. BOX 4120
SCOTTSDALE, AZ 85261-4120

Attention: MS. SUSAN C. COLTRARA

Return this portion with your payment

SULLIVAN PROPERTIES INC

Re: MAUI LAND & PINEAPPLE CO VS. SULLIVAN PROPERTIES

Date: 04/11/05
Invoice: 310390

Coordinator: MS. SUSAN C. COLTRARA
Court Number: CV 04-00358 HG BMK

For Professional Services Rendered and Costs Advanced through 03/31/05

Date	Professional Services	Hours
03/07/05	E. REBER: CORRESPOND WITH S. COLTRARA RE STATUS OF HEARING ON MOTION FOR SUMMARY JUDGMENTS AND MEDIATION.	0.10
03/16/05	R. TUIDE: CONF WITH E PORTER REGARDING DISCOVERY MATTERS	0.40
03/18/05	E. REBER: CORRESPOND WITH J. ORTIZ RE INSURANCE COVERAGE; FURTHER WORK ON CHART; DISCUSS INSURANCE MATTERS WITH P. SULLIVAN; DRAFT RESPONSE LETTER TO J. ORTIZ.	0.80
03/22/05	E. REBER: CHECK ON STATUS OF FIRST INSURANCE TENDER.	0.10
03/23/05	E. REBER: WORK ON INSURANCE COVERAGE ISSUES; T/C TO I. KOSASA OF FIRST RE SAME.	0.30
03/28/05	E. REBER: T/M FROM RITZ-CARLTON'S ATTORNEY.	0.10
03/29/05	E. REBER: T/C WITH P. SULLIVAN (NO CHARGE).	0.30
03/29/05	R. TUIDE: CONF WITH E PORTER REGARDING DISCOVERY MATTERS	0.30
03/30/05	E. REBER: FINALIZE LETTER AND ENCLOSURES TO ORTIZ RE INSURANCE PLAYERS AND STATUS.	0.20

** Continued on next page **

PAID
930029

Client : 25081
 Matter : 99103
 Date : 04/11/05
 Invoice : 310390
 Attorney: R. TJIDE

Pam....what amount do
 we pay?

Sorry!

SULLIVAN PROPERTIES INC
 C/O SCOTTSDALE INSURANCE COMPANY
 P.O. BOX 4120
 SCOTTSDALE, AZ 85261-4120

Attention: MS. SUSAN C. COLTRARA

Return this portion with your payment

SULLIVAN PROPERTIES INC
 Re: MAUI LAND & PINEAPPLE CO VS. SULLIVAN PROPERTIES

Date: 04/11/05
 Invoice: 310390

Coordinator : MS. SUSAN C. COLTRARA
 Court Number : CV 04-00358 HG BMK

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03/16/05	R. TJIDE: CONF WITH E PORTER REGARDING DISCOVERY MATTERS	0.40
03/18/05	E. REBER: CORRESPOND WITH J. ORTIZ RE INSURANCE COVERAGE; FURTHER WORK ON CHART; DISCUSS INSURANCE MATTERS WITH P. SULLIVAN; DRAFT RESPONSE LETTER TO J. ORTIZ.	0.80
	NON-REIMBURSABLE	-140.00
03/22/05	E. REBER: CHECK ON STATUS OF FIRST INSURANCE TENDER.	0.10
03/23/05	E. REBER: WORK ON INSURANCE COVERAGE ISSUES; T/C TO I. KOSASA OF FIRST RE SAME.	0.30
	NON-REIMBURSABLE	-52.50
03/28/05	E. REBER: T/M FROM RITZ-CARLTON'S ATTORNEY.	0.10
03/29/05	E. REBER: T/C WITH P. SULLIVAN (NO CHARGE).	0.30
03/29/05	R. TJIDE: CONF WITH E PORTER REGARDING DISCOVERY MATTERS	0.30
03/30/05	E. REBER: FINALIZE LETTER AND ENCLOSURES TO ORTIZ RE INSURANCE PLAYERS AND STATUS.	0.20
	NON-REIMBURSABLE	-35.00

** Continued on next page **

SULLIVAN PROPERTIES INC
04/11/05
Page 2

Client: 25081
Matter: 99103
Invoice: 310390

Date	Professional Services	Hours
	TOTAL Hours	2.60

Reduce to agreed rate of \$230

Attorney	Hours	Rate	Amount
R. TJOIDE	0.70	245.00	-10.50 171.50
E. REBER	0.30	N/C	No Charge
E. REBER	1.60	175.00	280.00
TOTAL Current Fees			\$451.50

G. E. Tax Reimbursement at 4.16% 18.78

Total Current Fees and Tax Reimbursement \$470.28

Date	Costs and Disbursements	Amount
	REPRODUCTION OF DOCUMENTS	29.70
	SPECIAL POSTAGE & HANDLING	0.74
	TELEPHONE CHARGES	2.04
TOTAL Current Costs and Disbursements		\$32.48

Current Invoice Due \$502.76

All invoices are due upon receipt. A late payment charge of 1% per month will be assessed on balances unpaid 30 days from the invoice date. -238.00

Less tax -9.90

254.86
ok to pay

GOODSILL ANDERSON QUINN & STIFEL

A LIMITED LIABILITY LAW PARTNERSHIP LLP

ALII PLACE, SUITE 1800 • 1099 ALAKEA STREET
HONOLULU, HAWAII 96813MAIL ADDRESS: P.O. BOX 3196
HONOLULU, HAWAII 96801TELEPHONE (808) 547-5600 • FAX (808) 547-5880
info@goodsill.com • www.goodsill.com

Appeal

FACSIMILE TRANSMISSION

DATE: June 2, 2005

930025

To:

NAME:	FAX NO.:	PHONE NO.:	SENT/OPERATOR
Pamela K. Sternberg Scottsdale Insurance Company	(480) 905-0212	(480) 365-2624	

FROM: Roy J. Tjioe, Esq.

PHONE: (808) 547-5776

RE: Maui Land & Pineapple Co. v. Sullivan Properties
(Invoice No. 311378 dated 05/18/05)

MATTER NO: 99103

NUMBER OF PAGES WITH COVER PAGE:

3

Message:

Attached for your review and consideration is a copy of an e-mail from Roy Tjioe dated May 31, 2005 with respect to the above-referenced invoice.

If you do not receive all of the pages or if they are illegible, please call
the fax room at (808) 547-5600, ext. 528.

CONFIDENTIALITY: The information contained in this fax message is intended for the confidential use of the persons named above. This message may be an attorney-client communication and, as such, is privileged and confidential. If you have received this document in error, any review or distribution of this message is strictly prohibited, and you should notify us immediately by telephone and return the original message to us by mail. Thank you.

960872.1

06/02/05 THU 15:39 [TX/RX NO 8607] 001

To: Pikake D.

From: Tjioe, Roy J.
Sent: Tuesday, May 31, 2005 2:47 PM
To: Ho, Pikake D.
Subject: FW: P Sternberg RE: Info regarding payment

Please forward this email to Ms. Sternberg at Scottsdale.

Dear Ms. Sternberg:

Thank you for your partial payment on our recent invoice (no. 311378, dated 5/18/05) and comments regarding certain of our entries. We had previously reviewed those entries and determined that they did not relate to coverage issues. I asked Emily Porter to provide an explanation, which I've copied below. Accordingly, we request that Scottsdale pay the \$91 difference.

Please call me if you have any questions. Thank you for your attention.

Roy J. Tjioe
Goodsill Anderson Quinn & Stifel
1099 Alakea St., Suite 1800
Honolulu, Hawaii 96813
(808) 547 5776 (direct)
(808) 547 5880 (fax)
rtjioe@goodsill.com
www.goodsill.com

-----Original Message-----

From: Porter, Emily Su-lan Reber
Sent: Tuesday, May 31, 2005 2:04 PM
To: Tjioe, Roy J.
Subject: RE: P Sternberg RE: Info regarding payment

Dear Roy,

The work performed under disputed entries were at the request of Ms. Coltrara, in an effort to have all relevant players at the mediation in the Maui Land v. Sullivan Properties case held on May 13, 2005. The work was not performed for Sullivan Properties in an attempt to obtain coverage. Please let me know if you have any further questions regarding those entries. Mahalo, Emily

Jun-02-05 12:19

From-GOODSILL

SON

+8085475880

T-138

P.03/03

F-209

-----Original Message-----

From: Tjioe, Roy J.

Sent: Tuesday, May 31, 2005 1:47 PM

To: Porter, Emily Su-lan Reber

Subject: FW: P Sternberg RE: Info regarding payment

Hi Emily,

Would you mind sending me an email blurb regarding the disputed entries so I can forward that to Scottsdale to have them pay on them?

Thanks,

Roy J. Tjioe

Goodsill Anderson Quinn & Stifel

1099 Alakea St., Suite 1800

Honolulu, Hawaii 96813

(808) 547 5776 (direct)

(808) 547 5880 (fax)

rtjioe@goodsill.com

www.goodsill.com

HONOLULU OFFICE
ALII PLACE
P.O. BOX 3198
HONOLULU, HAWAII 96801
TELEPHONE (808) 547-5600

GOODSILL ANDERSON QUINN & STIFEL
A LIMITED LIABILITY LAW PARTNERSHIP LLP

1099 ALAKEA STREET, STE. 1800
ALII PLACE
HONOLULU, HAWAII 96813

FED. TAX ID. NO. 99-0087157
TELECOPIER (808) 547-5890
INTERNET: info@goodsill.com
www.goodsill.com

Client : 25081
Matter : 99103
Date : 06/14/05
Invoice : 311931
Attorney : R. TUIOE

SULLIVAN PROPERTIES INC
C/O SCOTTSDALE INSURANCE COMPANY
P. O. BOX 4120
SCOTTSDALE, AZ 85261-4120

Attention: MS. SUSAN C. COLTRARA

Return this portion with your payment

SULLIVAN PROPERTIES INC
Re: MAUI LAND & PINEAPPLE CO VS. SULLIVAN PROPERTIES

Date: 06/14/05
Invoice: 311931

Coordinator : MS. SUSAN C. COLTRARA
Court Number : CV 04-00358 HG BMK

For Professional Services Rendered and Costs Advanced through 05/31/05

Date	Professional Services	Hours
05/02/05	E. REBER: PREPARE FOR AND DEFEND DEPOSITION OF J. DORNER; WORK ON SPI'S RESPONSES TO SET OF INTERROGATORIES.	6.00
05/05/05	E. REBER: CORRESPOND WITH J. ORTIZ RE SETTLEMENT CONFERENCE STATEMENT.	0.10
05/06/05	E. REBER: WORK ON DRAFT SETTLEMENT CONFERENCE STATEMENT; DISCUSS WITH CLIENT AND J. ORTIZ; FINALIZE.	2.70
05/07/05	R. TUIOE: REVIEW RECENT DISCOVERY RESPONSES; CONF WITH ERP RE SAME	0.30
05/08/05	E. REBER: FOLLOW-UP WITH CLIENT RE CORRECTION DOCUMENTS AND 2004 TAX RETURN.	0.40
05/09/05	E. REBER: T/M FROM P. SULLIVAN RE 2004 RETURNS AND SHARE CHANGES.	0.10
05/11/05	E. REBER: CORRESPONDENCE WITH CLIENT RE J. DORNER'S DEPOSITION CORRECTIONS; T/C WITH CLIENT RE FRIDAY MEDIATION, 2004 TAX RETURN AND CORRECTION TO SHARES, CONFIDENTIAL DOCUMENTS; FOLLOW-UP WITH J. ORTIZ RE BASIS	0.60

** Continued on next page **

To insure proper credit, please note case or invoice number on your check.
MAKE CHECK PAYABLE TO: GOODSILL ANDERSON QUINN & STIFEL

HONOLULU OFFICE
ALII PLACE
P.O. BOX 3198
HONOLULU, HAWAII 96801
TELEPHONE (808) 547-5600

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FED. TAX I.D. NO. 99-0087157
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www.goodsill.com

SULLIVAN PROPERTIES INC
06/14/05
Page 2

Client: 25081
Matter: 99103
Invoice: 311931

Date	Professional Services	Hours
	FOR CONFIDENTIALITY DESIGNATION.	
05/12/05	E. REBER: PREPARATION FOR MEDIATION.	0.20
05/12/05	R. TJIOE: REVIEW RECENT PLEADINGS AND CORRESPONDENCE	0.40
05/12/05	R. TJIOE: WORK ON DISCOVERY MATTERS AND PRETRIAL STRATEGY	0.30
05/13/05	E. REBER: MEET WITH CLIENT, PREPARE FOR AND ATTEND MEDIATION.	5.60
05/13/05	R. TJIOE: REVIEW MEDIATION STATEMENT	0.40
05/16/05	E. REBER: CONFERENCE WITH R. TJIOE RE MEDIATION AND OTHER ISSUES; REVIEW ARTICLE FROM CLIENT RE PLAINTIFFS' BUSINESS PLANS IN RELATION TO MEDIATION POSTURE.	0.50
05/16/05	R. TJIOE: CONF WITH ERP REGARDING MEDIATION AND PENDING MOTIONS	0.40
05/17/05	E. REBER: REVIEW LETTER FROM MEDIATOR; SEND TO CLIENT WITH COMMENTS; REVIEW CORRESPONDENCE FROM R. SULLIVAN'S COUNSEL RE CONFIDENTIALITY OF DOCUMENTS.	0.30
05/17/05	R. TJIOE: REVIEW LETTER FROM MEDIATOR	0.30
05/18/05	E. REBER: DRAFT SUMMER ASSOCIATE ASSIGNMENT RE REIMBURSEMENT.	0.20
05/19/05	E. REBER: WORK ON CONFIDENTIALITY ISSUE.	0.10
05/24/05	R. TJIOE: REVIEW PLAINTIFFS' RECENT DISCOVERY REQUESTS AND WORK ON PROPOSED RESPONSES	0.60
05/26/05	E. REBER: T/C FROM A. FUJITA RE CONFIDENTIALITY MATTER.	0.20
05/31/05	E. REBER: REVIEW E-MAIL FROM A. FUJITA, T/C TO SHIMAZU'S OFFICE, E-MAIL K. SHIGEMURA RE CONFIDENTIALITY DESIGNATION; REVIEW CASES FROM A. FUJITA RE SAME.	0.40
05/31/05	R. TJIOE: CONF W ERP REGARDING CONFIDENTIALITY OF CLIENT	0.30

** Continued on next page **

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HONOLULU OFFICE
ALII PLACE
P.O. BOX 3196
HONOLULU, HAWAII 96801
TELEPHONE (808) 547-5600

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SULLIVAN PROPERTIES INC
06/14/05
Page 3

Client: 25081
Matter: 99103
Invoice: 311931

Date	Professional Services	Hours
------	-----------------------	-------

FINANCIAL INFORMATION

05/31/05	R. TJIDE: BRIEFLY REVIEW MEMO FROM ORTIZ REGARDING CONFIDENTIALITY ISSUES RE PRODUCTION OF TAX RETURNS	0.50
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TOTAL Hours 20.90

Attorney	Hours	Rate	Amount
R. TJIDE Reduce to agree rate of	-52.50	3.50	245.00
E. REBER		17.40	175.00
TOTAL Current Fees			\$3,902.50

G. E. Tax Reimbursement at 4.16% 162.34

Total Current Fees and Tax Reimbursement \$4,064.84

Date	Costs and Disbursements	Amount
------	-------------------------	--------

05/10/05	DEPOSITION (COURT RPTR, ETC.) - IWADO COURT REPORTERS, INC. - INVOICE NO. 146118 DATED 5/10/05 - DEPOSITION OF JOLINE DORNER TAKEN ON 5/2/05. COURT REPORTER BILL	312.27
----------	---	--------

05/16/05	TRAVEL EXPENSES - EMILY A. REBER PORTER - REIMBURSEMENT FOR ADDITIONAL AIRFARE FOR CHANGE FLIGHT TIME AND FOR HONOLULU AIRPORT PARKING WHILE IN KAHULUI, MAUI FOR DEPOSITION OF J. DORNER ON 5/2/05.	34.00
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05/18/05	TRAVEL EXPENSES - HAWAIIAN AIRLINES, INC. - INVOICE NO. 5A107393 DATED 5/18/05 - ROUND TRIP AIRFARE FOR EMILY PORTER TO HILO, HI ON 5/2/05.	158.00
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FAX CHARGE	1.60
------------	------

LD TELEPHONE CHARGES	0.95
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REPRODUCTION OF DOCUMENTS	28.60
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TOTAL Current Costs and Disbursements \$535.43

NOTE: Please forward the invoice for the court reporter charged directly to Ambassador Legal Serices

25B Vreeland Rd., Florham Park, NJ 07932. Please ask that your firm be reimbursed for the

To insure proper credit, please note case or invoice number on your check.
MAKE CHECK PAYABLE TO: GOODSILL ANDERSON QUINN & STIFEL

HONOLULU OFFICE
ALII PLACE
P.O. BOX 3196
HONOLULU, HAWAII 96801
TELEPHONE (808) 547-5600

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SULLIVAN PROPERTIES INC
06/14/05
Page 4

Client: 25081
Matter: 57103
Invoice: 311931

Current Invoice Due \$4,600.27
=====

All invoices are due upon receipt. A late payment charge of 1%
per month will be assessed on balances unpaid 30 days from the
invoice date.

-364.77

4235.50
ok to pay

PLACE
STAMP
HERE

GOODSILL ANDERSON QUINN & STIFEL

A LIMITED LIABILITY LAW PARTNERSHIP LLP

P.O. BOX 3196

HONOLULU, HAWAII 96801

ACCOUNTING

HONOLULU OFFICE
ALII PLACE
SUITE 100
HONOLULU, HAWAII 96813
TELEPHONE (808) 497-5600

LEGAL BILL AUDIT

GILL ANDERSON QUINN & STIFEL
A LIMITED LIABILITY LAW PARTNERSHIP LLP

1099 ALAKEA STREET, STE. 1800
ALII PLACE
HONOLULU, HAWAII 96813

FED. TAX I.D. NO. 99-0087157
TELECOPIER (808) 547-5880
INTERNET: info@goodwill.com
www.goodwill.com

PAID

Client : 25081
Matter : 99103
Date : 06/14/05
Invoice : 311931
Attorney: R. TJIOE

SULLIVAN PROPERTIES INC
C/O SCOTTSDALE INSURANCE COMPANY
P.O. BOX 4120
SCOTTSDALE, AZ 85261-4120

JUN 22 2005

Attention: MS. SUSAN C. COLTRARA

930029

Return this portion with your payment

SULLIVAN PROPERTIES INC

Re: MAUI LAND & PINEAPPLE CO VS. SULLIVAN PROPERTIES

Date: 06/14/05

Invoice: 311931

Coordinator : MS. SUSAN C. COLTRARA
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** Continued on next page **

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HONOLULU OFFICE
ALH PLACE
P.O. BOX 3196
HONOLULU, HAWAII 96801
TELEPHONE (808) 547-5800

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SULLIVAN PROPERTIES INC
06/14/05
Page 2

Client: 25081
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05/12/05	R. TJIDE: WORK ON DISCOVERY MATTERS AND PRETRIAL STRATEGY	0.30
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05/16/05	E. REBER: CONFERENCE WITH R. TJIDE RE MEDIATION AND OTHER ISSUES; REVIEW ARTICLE FROM CLIENT RE PLAINTIFFS' BUSINESS PLANS IN RELATION TO MEDIATION POSTURE.	0.50
05/16/05	R. TJIDE: CONF WITH ERP REGARDING MEDIATION AND PENDING MOTIONS	0.40
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05/18/05	E. REBER: DRAFT SUMMER ASSOCIATE ASSIGNMENT RE REIMBURSEMENT.	0.20
05/19/05	E. REBER: WORK ON CONFIDENTIALITY ISSUE.	0.10
05/24/05	R. TJIDE: REVIEW PLAINTIFFS' RECENT DISCOVERY REQUESTS AND WORK ON PROPOSED RESPONSES	0.60
05/26/05	E. REBER: T/C FROM A. FUJITA RE CONFIDENTIALITY MATTER.	0.20
05/31/05	E. REBER: REVIEW E-MAIL FROM A. FUJITA, T/C TO SHIMAZU'S OFFICE, E-MAIL K. SHIGEMURA RE CONFIDENTIALITY DESIGNATION; REVIEW CASES FROM A. FUJITA RE SAME.	0.40
05/31/05	R. TJIDE: CONF W ERP REGARDING CONFIDENTIALITY OF CLIENT	0.30

** Continued on next page **

To insure proper credit, please note case or invoice number on your check.
MAKE CHECK PAYABLE TO: GOODSILL ANDERSON QUINN & STIFEL

HONOLULU OFFICE
ALII PLACE
P.O. BOX 3196
HONOLULU, HAWAII 96801
TELEPHONE (808) 547-5600

GOODSILL ANDERSON QUINN & STIFEL

A LIMITED LIABILITY LAW PARTNERSHIP LLP

1099 ALAKEA STREET, STE. 1800
ALII PLACE
HONOLULU, HAWAII 96813

FED. TAX I.D. NO. 99-0087157
TELECOPIER (808) 547-5680
INTERNET: info@goodsill.com
www.goodsill.com

SULLIVAN PROPERTIES INC
06/14/05
Page 3

Client: 25081
Matter: 99103
Invoice: 311931

Date	Professional Services	Hours
FINANCIAL INFORMATION		
05/31/05	R. TJIOE: BRIEFLY REVIEW MEMO FROM ORTIZ REGARDING CONFIDENTIALITY ISSUES RE PRODUCTION OF TAX RETURNS	0.50
TOTAL Hours		20.90

Attorney	Hours	Rate	Amount
R. TJIOE	3.50	245.00	857.50
E. REBER	17.40	175.00	3,045.00
TOTAL Current Fees			\$3,902.50
G. E. Tax Reimbursement at 4.16%			162.34
Total Current Fees and Tax Reimbursement			\$4,064.84

Date	Costs and Disbursements	Amount
05/10/05	DEPOSITION (COURT RPTR, ETC.) - IWADO COURT REPORTERS, INC. - INVOICE NO. 14611B DATED 5/10/05 - DEPOSITION OF JOLINE DORNER TAKEN ON 5/2/05.	312.27
05/16/05	TRAVEL EXPENSES - EMILY A. REBER PORTER - REIMBURSEMENT FOR ADDITIONAL AIRFARE FOR CHANGE FLIGHT TIME AND FOR HONOLULU AIRPORT PARKING WHILE IN KAHULUI, MAUI FOR DEPOSITION OF J. DORNER ON 5/2/05.	34.00
05/18/05	TRAVEL EXPENSES - HAWAIIAN AIRLINES, INC. - INVOICE NO. SA107393 DATED 5/18/05 - ROUND TRIP AIRFARE FOR EMILY PORTER TO HILO, HI ON 5/2/05.	158.00
	FAX CHARGE	1.60
	LD TELEPHONE CHARGES	0.96
	REPRODUCTION OF DOCUMENTS	28.60
TOTAL Current Costs and Disbursements		\$535.43

** Continued on next page **

HONOLULU OFFICE
ALII PLACE
P.O. BOX 3190
HONOLULU, HAWAII 96801
TELEPHONE (808) 547-5600

GOODSILL ANDERSON QUINN & STIFEL

A LIMITED LIABILITY LAW PARTNERSHIP LLP

1099 ALAKEA STREET, STE. 1800
ALII PLACE
HONOLULU, HAWAII 96813

FED. TAX I.D. NO. 99-0087157
TELECOPIER (808) 547-5880
INTERNET: info@goodsill.com
www.goodsill.com

SULLIVAN PROPERTIES INC
06/14/05
Page 4

Client: 25081
Matter: 99103
Invoice: 311931

Current Invoice Due \$4,600.27
=====

All invoices are due upon receipt. A late payment charge of 1%
per month will be assessed on balances unpaid 30 days from the
invoice date.



SCOTTSDALE INSURANCE COMPANY®

August 1, 2005

Roy J. Tjioe
 Goodsill, Anderson, Quinn & Stifel
 PO Box 3196
 Honolulu, HI 96813

Firm Invoice No.:	311378	Claim No.:	930029
Invoice Date:	5/18/05	Matter ID No.:	N/A
Amount Requested:	\$91.00	Amount Reimbursed:	\$0

Dear Mr. Tjioe:

This letter is in response to your appeal to Scottsdale Insurance Co. regarding the reductions made to your firm's invoice. The following is the final result of our review of your appeal.

While you correctly noted that the two highlighted entries were noted and questioned as coverage related, they were not in fact deducted from our payment of your invoice. The \$91.00 reduction resulted in an hourly fee adjustment that is shown on page 2 of the audited invoice.

Scottsdale Insurance Co. is committed to providing a quality defense for our policyholders. As you are aware, guidelines exist to provide effective and efficient representation for all of our insureds. This helps ensure reasonable resolution of our litigated claims and provides consistent standards to equitably evaluate the billing practices of our defense attorney firms. We appreciate your cooperation and involvement in this review process.

If you have any questions please contact the undersigned.

Sincerely,

Pamela K. Sternberg
 Legal Audit Department
 480-365-2624
 Fax 480-905-0212

Claims Division

P.O. Box 4120
 Scottsdale, AZ 85261-4120

8877 N. Gainey Center Dr.
 Scottsdale, AZ 85258

(480) 365-4000
 FAX 480-483-6752

1-800-423-7675



A Nationwide® Company

Client : 25081
Matter : 99103
Date : 08/24/05
Invoice : 313724
Attorney: R. TJIDE

DUPLICATE

(SEE PAGE 7 FOR PAID

SEP 02 2005

SULLIVAN PROPERTIES INC
C/O SCOTTSDALE INSURANCE COMPANY
P.O. BOX 4120
SCOTTSDALE, AZ 85261-4120

Attention: MS. SUSAN C. COLTRARA

930029

Return this portion with your payment

SULLIVAN PROPERTIES INC
Re: MAUI LAND & PINEAPPLE CO VS. SULLIVAN PROPERTIES

Date: 08/24/05
Invoice: 313724

Coordinator : MS. SUSAN C. COLTRARA
Court Number : CV 04-00358 HG BMK

For Professional Services Rendered and Costs Advanced through 07/31/05

Date	Professional Services	Hours
07/01/05	E. REBER: REVIEW LETTER FROM PLAINTIFFS TO J. KURREN.	0.40
07/05/05	R. TJIDE: WORK ON REILING OF MOTION FOR SUMMARY JUDGMENT	0.30
07/05/05	R. TJIDE: CONF WITH ERP REGARDING CONFIDENTIALITY OF TAX DOCUMENTS	0.30
07/05/05	R. TJIDE: REVISE AND EDIT LETTER TO COURT REGARDING DISCOVERY DISPUTE	0.30
07/05/05	E. REBER: WORK ON RE-FILING OF MSJ AND SCSF; DRAFT LETTER AND PROPOSED ORDER RESPONDING TO K. SHIGEMURA'S LETTER TO JUDGE.	3.40
07/06/05	R. TJIDE: REVIEW ROBERT SULLIVAN'S MOTION FOR SUMMARY JUDGMENT	0.40
07/06/05	R. TJIDE: REVIEW ROBERT SULLIVAN'S CONCISE STATEMENT OF FACTS	0.40
07/07/05	R. TJIDE: REVIEW KAPALUA MOTION FOR SUMMARY JUDGMENT	0.80

** Continued on next page **

SULLIVAN PROPERTIES INC
08/24/05
Page 2

Client: 25081
Matter: 99103
Invoice: 313724

Date	Professional Services	Hours
07/07/05	R. TJIDE: CONF WITH ERP REGARDING KAPALUA MOTION PAPERS AND OUR OPPOSITION	0.30
07/08/05	R. TJIDE: REVIEW ADDITIONAL DOCUMENTS PRODUCED BY PLAINTIFFS	0.40
07/08/05	E. REBER: BEGIN TO REVIEW PLAINTIFFS' MSJ.	0.60
07/11/05	R. TJIDE: REVIEW KAPALUA MOTION	0.40
07/11/05	R. TJIDE: CONF WITH ERP REGARDING OPPOSITION MEMO	0.50
07/11/05	E. REBER: REVIEW R. SULLIVAN'S AND PLAINTIFFS' MSJS; DISCUSS WITH A. FUJITA.	1.20
07/12/05	R. TJIDE: REVIEW CORRESP REGARDING DISCLOSURE OF ROBERT SULLIVAN TAX INFORMATION; CONF WITH ERP RE SAME	0.50
07/12/05	R. TJIDE: REVIEW ORDER REGARDING FILING OF TAX INFORMATION	0.30
07/12/05	R. TJIDE: CONF WITH ERP REGARDING OPPOSITION MEMO	0.40
07/12/05	R. TJIDE: REVIEW LETTER FROM SHIMAZU TO COURT REGARDING DISCLOSURE OF TAX INFORMATION	0.30
07/12/05	E. REBER: WORK ON OPP TO PLAINTIFFS' MSJ; DISCUSS WITH R. TJIDE; T/C WITH P. SULLIVAN RE SAME AND CONFIDENTIALITY ISSUE; REVIEW COURT'S ORDER ADOPTING OUR FORM OF ORDER RE CONFIDENTIALITY; CORRESPOND WITH W. SHIMAZU RE PLAINTIFFS' BREACH OF CONFIDENTIALITY CLAUSE.	2.60
07/13/05	K. KOIDE: RESEARCHED AND REVIEWED CASES RE: ISSUE OF REMEDIES FOR DISCOVERY VIOLATIONS.	3.40
07/13/05	K. KOIDE: RESEARCHED AND REVIEWED CASES RE: ISSUE OF PERSUASIVE AUTHORITY OF NON-BINDING ARBITRATION DECISIONS.	3.20
07/13/05	K. KOIDE: DRAFTED EMAIL MEMO RE: DISCOVERY VIOLATION REMEDIES AND PERSUASIVE AUTHORITY OF NON-BINDING ARBITRATION DECISIONS.	1.10

** Continued on next page **

SULLIVAN PROPERTIES INC
08/24/05
Page 3

Client: 25081
Matter: 99103
Invoice: 313724

Date	Professional Services	Hours
07/13/05	E. REBER: WORK ON OPP TO MSJ; REVIEW LETTER FROM W. SHIMAZU.	4.00
07/14/05	R. TJIDE: REVIEW PLAINTIFFS' ERRATA TO MOTION FOR SUMMARY JUDGMENT	0.30
07/14/05	R. TJIDE: EMAIL TO CO COUNSEL REGARDING EFFECT OF ERRATA	0.20
07/14/05	R. TJIDE: REVIEW PLAINTIFF'S AMENDED RESPONSE TO DISCOVERY REQUESTS	0.40
07/14/05	R. TJIDE: REVIEW DOCUMENTS PRODUCED BY PLAINTIFF, INCLUDING EXPERT REPORT	0.50
07/14/05	R. TJIDE: REVISE AND EDIT DRAFT OPPOSITION TO KAPALUA MOTION FOR SUMMARY JUDGMENT	2.40
07/14/05	E. REBER: WORK ON OPP TO MSJ; REVIEW MIWA LETTER RE REPLACING PAGES; REVIEW PLS' FIRST AMENDED RESPONSE TO SPI'S RFD.	5.60
07/15/05	E. REBER: WORK ON, REVISE, TECHNICAL EDIT OF, AND FINALIZE, OPP TO MSJ AND STATEMENT OF NO OPP.	5.20
07/18/05	R. TJIDE: REVIEW ROBERT SULLIVAN JOINDER IN MOTION FOR SUMMARY JUDGMENT	0.30
07/18/05	R. TJIDE: REVIEW ROBERT SULLIVAN OPPOSITION TO PLAINTIFF'S MOTION FOR SUMMARY JUDGMENT	0.30
07/18/05	R. TJIDE: REVIEW SHIMAZU LETTER TO MIWA REGARDING TAX INFORMATION	0.20
07/18/05	R. TJIDE: REVIEW MAUI LAND OPPOSITION TO SPI MOTION FOR SUMMARY JUDGMENT	0.70
07/18/05	R. TJIDE: REVIEW MAUI LAND CONCISE STATEMENT OF FACTS RE SPI MOTION FOR SUMMARY JUDGMENT	0.40
07/18/05	R. TJIDE: REVIEW MAUI LAND CONCISE STATEMENT OF FACTS RE R. SULLIVAN MOTION FOR SUMMARY JUDGMENT	0.30

** Continued on next page **

SULLIVAN PROPERTIES INC
08/24/05
Page 4

Client: 25081
Matter: 79103
Invoice: 313724

Date	Professional Services	Hours
07/18/05	R. TJIOE: REVIEW MAUI LAND OPPOSITION TO R. SULLIVAN MOTION FOR SUMMARY JUDGMENT	0.40
07/18/05	R. TJIOE: REVIEW SPI MEMO IN OPPOSITION AS FINALIZED	0.50
07/18/05	R. TJIOE: CONF WITH ERP REGARDING MAUI LAND PLEADINGS AND STRATEGY FOR REPLY MEMO	0.40
07/18/05	E. REBER: REVIEW OPPS.	0.20
07/19/05	R. TJIOE: REVIEW LETTER FROM MIWA TO SHIMAZU	0.30
07/19/05	E. REBER: MEET-AND-CONFER RE PLS' BREACH OF CONFIDENTIALITY ORDER.	1.40
07/20/05	R. TJIOE: REVIEW CORRESP REGARDING RESOLUTION OF TAX INFO DISCLOSURE BY MAUI LAND	0.30
07/20/05	E. REBER: DISCUSS WITH A. FUJITA REPLY TO MSJ.	0.50
07/21/05	R. TJIOE: REVIEW LETTER FROM MIWA RE DISCLOSURE OF TAX INFORMATION	0.30
07/21/05	R. TJIOE: CONF WITH ERP REGARDING STRATEGY ON TAX DISCLOSURE ISSUE	0.30
07/21/05	E. REBER: DRAFT CORRESPONDENCE TO MIWA RE RESERVING RIGHT TO MOVE FOR FEES; SIGN STIPULATION; WORK ON REPLY MEMORANDUM IN SUPPORT OF SPI'S MSJ.	5.10
07/22/05	E. REBER: WORK ON OPP TO PLS' MSJ, ETC.	7.40
07/25/05	R. TJIOE: REVIEW ROBERT SULLIVAN'S REPLY MEMORANDUM	0.40
07/25/05	E. REBER: BEGIN TO REVIEW REPLY MEMORANDA; SET-UP TELECONFERENCE RE WHETHER OR NOT TO DO SECOND ROUND OF MEDIATION.	0.20
07/26/05	R. TJIOE: CONF WITH ERP REGARDING MEDIATION FOLLOW UP	0.30

** Continued on next page **

SULLIVAN PROPERTIES INC
08/24/05
Page 5

Client: 250B1
Matter: 99103
Invoice: 313724

Date	Professional Services	Hours
07/26/05	R. TJIDE: REVIEW MAUI LAND REPLY MEMO TO SPI MOTION FOR SUMMARY JUDGMENT	0.50
07/26/05	R. TJIDE: REVIEW MAUI LAND REPLY MEMO TO R SULLIVAN MOTION FOR SUMMARY JUDGMENT	0.40
07/28/05	R. TJIDE: PREP FOR HEARING ON SUMMARY JUDGMENT MOTION	0.40
07/28/05	E. REBER: REVIEW STIP TO REPLACE PAGES; CORRESPONDENCE	0.30
07/29/05	R. TJIDE: CONF WITH ERP REGARDING HEARING ON SUMMARY JUDGMENT MOTION	0.40
07/29/05	R. TJIDE: REVIEW MAUI LAND SUMMARY JUDGMENT PAPERS, OPPOSITION AND REPLY MEMOS; PREP FOR HEARING RE SAME	0.80
07/29/05	E. REBER: T/C TO ELLARENE FROM CLERK'S OFFICE RE STIPULATED ORDER.	0.20
07/30/05	R. TJIDE: REVIEW SPI MOTION FOR SUMMARY JUDGMENT, OPPOSITION AND REPLY AND ANALYZE ORAL ARGUMENTS	1.00
07/31/05	R. TJIDE: WORK ON PREP FOR ORAL ARGUMENT	0.70
TOTAL Hours		65.00

Attorney	Hours	Rate	Amount
R. TJIDE	19.00	245.00	4,655.00
K. KOIDE	7.70	125.00	962.50
E. REBER	38.30	175.00	6,702.50
TOTAL Current Fees			\$12,320.00
G.E. Tax Reimbursement at 4.16%			512.51
Total Current Fees and Tax Reimbursement			\$12,832.51

** Continued on next page **

HONOLULU OFFICE
ALII PLACE
P.O. BOX 3196
HONOLULU, HAWAII 96801
TELEPHONE (808) 547-5800

LIMITED LIABILITY LAW PARTNERSHIP LLP

1099 ALAKEA STREET, STE. 1800
ALII PLACE
HONOLULU, HAWAII 96813

SULLIVAN PROPERTIES INC
08/24/05
Page 6

Client: 25081
Matter: 99103
Invoice: 313724

Date	Costs and Disbursements	Amount
	COMPUTERIZED RESEARCH CHARGE	1,071.82
	FAX CHARGE	14.80
	LD TELEPHONE CHARGES	1.32
	POSTAGE & HANDLING	3.50
	REPRODUCTION OF DOCUMENTS	252.10
	TOTAL Current Costs and Disbursements	\$1,343.54

Current Invoice Due \$14,176.05
=====

All invoices are due upon receipt. A late payment charge of 1%
per month will be assessed on balances unpaid 30 days from the
invoice date.

sent copy
as requested by firm

PAID

Client : 25081
Matter : 99103
Date : 08/24/05
Invoice : 313724
Attorney : R. TJIDE

SULLIVAN PROPERTIES INC
C/O SCOTTSDALE INSURANCE COMPANY
P.O. BOX 4120
SCOTTSDALE, AZ 85261-4120

Attention: MS. SUSAN C. COLTRARA

Return this portion with your payment

SULLIVAN PROPERTIES INC
Re: MAUI LAND & PINEAPPLE CO VS. SULLIVAN PROPERTIES

Date: 08/24/05
Invoice: 313724

Coordinator : MS. SUSAN C. COLTRARA
Court Number : CV 04-00358 HG BMK

For Professional Services Rendered and Costs Advanced through 07/31/05

Date	Professional Services	Hours
07/01/05	E. REBER: REVIEW LETTER FROM PLAINTIFFS TO J. KURREN	0.40
07/05/05	R. TJIDE: WORK ON RE-FILED OF MOTION FOR SUMMARY JUDGMENT	0.30
07/05/05	R. TJIDE: CONF WITH ERP REGARDING CONFIDENTIALITY OF TAX DOCUMENTS	0.30
07/05/05	R. TJIDE: REVISE AND EDIT LETTER TO COURT REGARDING DISCOVERY DISPUTE	0.30
07/05/05	E. REBER: WORK ON RE-FILED OF MSJ AND SCB7 DRAFT LETTER AND PROPOSED ORDER RESPONDING TO K. SHIGEMURA'S LETTER TO JUDGE	2.40
07/06/05	R. TJIDE: REVIEW ROBERT SULLIVAN'S MOTION FOR SUMMARY JUDGMENT	0.40
07/06/05	R. TJIDE: REVIEW ROBERT SULLIVAN'S CONCISE STATEMENT OF FACTS	0.40
07/07/05	R. TJIDE: REVIEW KARALUA MOTION FOR SUMMARY JUDGMENT	0.80

** Continued on next page **

SULLIVAN PROPERTIES INC
05/24/05
Page 2

Client: 25081
Matter: 99103
Invoice: 313724

Date	Professional Services	Hours
07/07/05	R. TJIDE: CONF WITH ERP REGARDING KAPALUA MOTION PAPERS AND OUR OPPOSITION	0.30
07/08/05	R. TJIDE: REVIEW ADDITIONAL DOCUMENTS PRODUCED BY PLAINTIFFS	0.40
07/08/05	E. REBER: BEGIN TO REVIEW PLAINTIFFS' MSJ.	0.60
07/11/05	R. TJIDE: REVIEW KAPALUA MOTION	0.40
07/11/05	R. TJIDE: CONF WITH ERP REGARDING OPPOSITION MEMO	0.50
07/11/05	E. REBER: REVIEW R. SULLIVAN'S AND PLAINTIFFS' MSJS; DISCUSS WITH A. FUJITA.	1.20
07/12/05	R. TJIDE: REVIEW CORRESP REGARDING DISCLOSURE OF ROBERT SULLIVAN TAX INFORMATION; CONF WITH ERP RE SAME	0.50
07/12/05	R. TJIDE: REVIEW ORDER REGARDING FILING OF TAX INFORMATION	0.30
07/12/05	R. TJIDE: CONF WITH ERP REGARDING OPPOSITION MEMO	0.40
07/12/05	R. TJIDE: REVIEW LETTER FROM SHIMAZU TO COURT REGARDING DISCLOSURE OF TAX INFORMATION	0.30
07/12/05	E. REBER: WORK ON OPP TO PLAINTIFFS' MSJ; DISCUSS WITH R. TJIDE; T/C WITH P. SULLIVAN RE SAME AND CONFIDENTIALITY ISSUE; REVIEW COURT'S ORDER ADOPTING OUR FORM OF ORDER RE CONFIDENTIALITY; CORRESPOND WITH W. SHIMAZU RE PLAINTIFFS' BREACH OF CONFIDENTIALITY CLAUSE.	2.60
07/13/05	K. KOIDE: RESEARCHED AND REVIEWED CASES RE: ISSUE OF REMEDIES FOR DISCOVERY VIOLATIONS.	3.40
07/13/05	K. KOIDE: RESEARCHED AND REVIEWED CASES RE: ISSUE OF PERSUASIVE AUTHORITY OF NON-BINDING ARBITRATION DECISIONS.	3.20
07/13/05	K. KOIDE: DRAFTED EMAIL MEMO RE: DISCOVERY VIOLATION REMEDIES AND PERSUASIVE AUTHORITY OF NON-BINDING ARBITRATION DECISIONS.	1.10

** Continued on next page **

SULLIVAN PROPERTIES INC
08/24/05
Page 3

Client: 25081
Matter: 99103
Invoice: 313724

Date	Professional Services	Hours
07/13/05	E. REBER: WORK ON OPP TO MSJ; REVIEW LETTER FROM W. SHIMAZU.	4.00
07/14/05	R. TJIDE: REVIEW PLAINTIFFS' ERRATA TO MOTION FOR SUMMARY JUDGMENT	0.30
07/14/05	R. TJIDE: EMAIL TO CO COUNSEL REGARDING EFFECT OF ERRATA	0.20
07/14/05	R. TJIDE: REVIEW PLAINTIFF'S AMENDED RESPONSE TO DISCOVERY REQUESTS	0.40
07/14/05	R. TJIDE: REVIEW DOCUMENTS PRODUCED BY PLAINTIFF, INCLUDING EXPERT REPORT	0.50
07/14/05	R. TJIDE: REVISE AND EDIT DRAFT OPPOSITION TO KAPALUA MOTION FOR SUMMARY JUDGMENT	2.40
07/14/05	E. REBER: WORK ON OPP TO MSJ; REVIEW MIWA LETTER RE REPLACING PAGES; REVIEW PLS' FIRST AMENDED RESPONSE TO SPI'S RFD.	5.60
07/15/05	E. REBER: WORK ON, REVISE, TECHNICAL EDIT OF, AND FINALIZE, OPP TO MSJ AND STATEMENT OF NO OPP.	5.20
07/18/05	R. TJIDE: REVIEW ROBERT SULLIVAN JOINDER IN MOTION FOR SUMMARY JUDGMENT	0.30
07/18/05	R. TJIDE: REVIEW ROBERT SULLIVAN OPPOSITION TO PLAINTIFF'S MOTION FOR SUMMARY JUDGMENT	0.30
07/18/05	R. TJIDE: REVIEW SHIMAZU LETTER TO MIWA REGARDING TAX INFORMATION	0.20
07/18/05	R. TJIDE: REVIEW MAUI LAND OPPOSITION TO SPI MOTION FOR SUMMARY JUDGMENT	0.70
07/18/05	R. TJIDE: REVIEW MAUI LAND CONCISE STATEMENT OF FACTS RE SPI MOTION FOR SUMMARY JUDGMENT	0.40
07/18/05	R. TJIDE: REVIEW MAUI LAND CONCISE STATEMENT OF FACTS RE R. SULLIVAN MOTION FOR SUMMARY JUDGMENT	0.30

** Continued on next page **

SULLIVAN PROPERTIES INC
08/24/05
Page 4

Client: 25081
Matter: 99103
Invoice: 313724

Date	Professional Services	Hours
07/18/05	R. TJOE: REVIEW MAUI LAND OPPOSITION TO R. SULLIVAN MOTION FOR SUMMARY JUDGMENT	0.40
07/18/05	R. TJOE: REVIEW SPI MEMO IN OPPOSITION AS FINALIZED	0.50
07/18/05	R. TJOE: CONF WITH ERP REGARDING MAUI LAND PLEADINGS AND STRATEGY FOR REPLY MEMO	0.40
07/18/05	E. REBER: REVIEW OPPS.	0.20
07/19/05	R. TJOE: REVIEW LETTER FROM MIWA TO SHIMAZU	0.30
07/19/05	E. REBER: MEET-AND-CONFER RE PLS' BREACH OF CONFIDENTIALITY ORDER.	1.40
07/20/05	R. TJOE: REVIEW CORRESP REGARDING RESOLUTION OF TAX INFO DISCLOSURE BY MAUI LAND	0.30
07/20/05	E. REBER: DISCUSS WITH A. FUJITA REPLY TO MSJ.	0.50
07/21/05	R. TJOE: REVIEW LETTER FROM MIWA RE DISCLOSURE OF TAX INFORMATION	0.30
07/21/05	R. TJOE: CONF WITH ERP REGARDING STRATEGY ON TAX DISCLOSURE ISSUE	0.30
07/21/05	E. REBER: DRAFT CORRESPONDENCE TO MIWA RE RESERVING RIGHT TO MOVE FOR FEES; SIGN STIPULATION; WORK ON REPLY MEMORANDUM IN SUPPORT OF SPI'S MSJ.	5.10
07/22/05	E. REBER: WORK ON OPP TO PLS' MSJ, ETC.	7.40
07/25/05	R. TJOE: REVIEW ROBERT SULLIVAN'S REPLY MEMORANDUM	0.40
07/25/05	E. REBER: BEGIN TO REVIEW REPLY MEMORANDA; SET-UP TELECONFERENCE RE WHETHER OR NOT TO DO SECOND ROUND OF MEDIATION.	0.20
07/26/05	R. TJOE: CONF WITH ERP REGARDING MEDIATION FOLLOW UP	0.30

** Continued on next page **

SULLIVAN PROPERTIES INC
08/24/05
Page 5

Client: 25081
Matter: 99103
Invoice: 313724

Date	Professional Services	Hours
07/26/05	R. TJIDE: REVIEW MAUI LAND REPLY MEMO TO SPI MOTION FOR SUMMARY JUDGMENT	0.50
07/26/05	R. TJIDE: REVIEW MAUI LAND REPLY MEMO TO R SULLIVAN MOTION FOR SUMMARY JUDGMENT	0.40
07/28/05	R. TJIDE: PREP FOR HEARING ON SUMMARY JUDGMENT MOTION	0.40
07/28/05	E. REBER: REVIEW STIP TO REPLACE PAGES; CORRESPONDENCE	0.30
07/29/05	R. TJIDE: CONF WITH ERP REGARDING HEARING ON SUMMARY JUDGMENT MOTION	0.40
07/29/05	R. TJIDE: REVIEW MAUI LAND SUMMARY JUDGMENT PAPERS, OPPOSITION AND REPLY MEMOS; PREP FOR HEARING RE SAME	0.80
07/29/05	E. REBER: T/C TO ELLARENE FROM CLERK'S OFFICE RE STIPULATED ORDER.	0.20
07/30/05	R. TJIDE: REVIEW SPI MOTION FOR SUMMARY JUDGMENT, OPPOSITION AND REPLY AND ANALYZE ORAL ARGUMENTS	1.00
07/31/05	R. TJIDE: WORK ON PREP FOR ORAL ARGUMENT	0.70
TOTAL Hours		65.00

Attorney	Hours	Rate	Amount
R. TJIDE Reduce to agreed rate of \$230	19.00	245.00	4,655.00
K. KOIDE tax -11.86	7.70	125.00	962.50
E. REBER	38.30	175.00	6,702.50
TOTAL Current Fees			\$12,320.00
G.E. Tax Reimbursement at 4.16%			512.51
Total Current Fees and Tax Reimbursement			\$12,832.51

** Continued on next page **

SULLIVAN PROPERTIES INC
08/24/05
Page 6

Client: 25081
Matter: 99103
Invoice: 313724

Date	Costs and Disbursements	Amount
	COMPUTERIZED RESEARCH CHARGE	DIRECT BILL TO EXAMINER, 071. 82
	FAX CHARGE	14. 80
	LD TELEPHONE CHARGES	1. 32
	POSTAGE & HANDLING	3. 50
	REPRODUCTION OF DOCUMENTS	252. 10
	TOTAL Current Costs and Disbursements	\$1,343. 54

Current Invoice Due \$14,176.05
=====

All invoices are due upon receipt. A late payment charge of 1% -1368.68
per month will be assessed on balances unpaid 30 days from the
invoice date. 12,807.37
ok to pay

NOTE: Please forward the invoice for the highlighted expense directly to
the handling

LEGAL BILL AUTHORITY

LIMITED LIABILITY LAW PARTNERSHIP LLP

1099 ALAKEA STREET, STE. 1800
ALII PLACE
HONOLULU, HAWAII 96813

**DUPLICATE
PAID**

Client : 25081
Matter : 99103
Date : 09/12/05
Invoice : 314114
Attorney: R. TJIOE

SEP 23 2005
(SEE PAGE 10 FOR INVOICE)

SULLIVAN PROPERTIES INC
C/O SCOTTSDALE INSURANCE COMPANY
P. O. BOX 4120
SCOTTSDALE, AZ 85261-4120

CLAIM #

930029

Attention: MS. SUSAN C. COLTRARA

Return this portion with your payment

SULLIVAN PROPERTIES INC
Re: MAUI LAND & PINEAPPLE CO VS. SULLIVAN PROPERTIES

Date: 09/12/05
Invoice: 314114

Coordinator : MS. SUSAN C. COLTRARA
Court Number : CV 04-00358 HG BMK

For Professional Services Rendered and Costs Advanced through 08/31/05

Date	Professional Services	Hours
08/01/05	E. REBER: PREPARE FOR HEARING ON MSJS (REVIEW ALL FILINGS BY ALL PARTIES, CASE LAW, OUTLINE ARGUMENT, ETC.); DISCUSS WITH A. FUJITA, W. SHIMAZU, AND R. TJIOE.	6.20
08/01/05	R. TJIOE: CONF WITH ERP REGARDING HEARING ON MOTIONS FOR SUMMARY JUDGMENT	0.60
08/02/05	E. REBER: PREPARE FOR AND ATTEND HEARING ON MSJS; DISCUSS VARIOUS ISSUES WITH P. SULLIVAN; RESEARCH BACK-ORDERING ISSUE; T/C TO RITZ CARLTON ATTORNEY RE STATUS OF OPPOSITION PROCEEDING AND STATUS OF ANY BACK-ORDERING.	5.90
08/02/05	R. TJIOE: MEET WITH CLIENTS AND PREP FOR HEARING ON MOTION FOR SUMMARY JUDGMENT	0.50
08/02/05	R. TJIOE: ATTEND HEARING ON MOTIONS FOR SUMMARY JUDGMENT	2.60
08/02/05	R. TJIOE: MEET WITH CLIENTS AFTER HEARING; CALL TO M. LUKE RE DEBRIEFING	0.50
08/02/05	R. TJIOE: CONF WITH CLIENT AND ERP REGARDING MOTION TO CLARIFY STATE COURT ORDERS AND DEFENSE STRATEGY	0.50

** Continued on next page **

SULLIVAN PROPERTIES INC
09/12/05
Page 2

Client: 25081
Matter: 99103
Invoice: 314114

Date	Professional Services	Hours
08/02/05	K. KOIDE: OBSERVED MOTION FOR SUMMARY JUDGMENT ORAL ARGUMENTS.	1.70
08/03/05	E. REBER: T/CS FROM D. HISASHIMA; T/CS TO J. ORTIZ, R. TJIOE, CLIENT, M. LUKE RE STATUS AND SETTLEMENT CONFERENCES ORDERED BY JUDGE; BEGIN PREPARATION FOR SAME.	1.10
08/03/05	R. TJIOE: CONF WITH ERP REGARDING SETTLEMENT CONFERENCE	0.30
08/03/05	R. TJIOE: WORK ON PREP FOR SETTLEMENT CONFERENCE	0.30
08/04/05	E. REBER: ATTEND STATUS CONFERENCE; VARIOUS CORRESPONDENCE WITH CO-COUNSEL, CLIENT, ETC. RE SETTLEMENT PREP.	2.10
08/04/05	R. TJIOE: CONF WITH ERP REGARDING STATUS CONFERENCE WITH JUDGE CHANG	0.30
08/04/05	R. TJIOE: CONF WITH ERP RE STATUS CONFERENCE	0.40
08/04/05	R. TJIOE: REVIEW EMAIL FROM M. LUKE REGARDING ARGUMENTS FOR SETTLEMENT CONFERENCE	0.30
08/05/05	E. REBER: T/MS FROM AND TO J. MAZUR RE RITZ CARLTON.	0.10
08/08/05	R. TJIOE: CALL TO P. SULLIVAN REGARDING SETTLEMENT CONFERENCE	0.30
08/08/05	R. TJIOE: PREP FOR SETTLEMENT CONFERENCE	0.80
08/09/05	R. TJIOE: PREP FOR SETTLEMENT CONFERENCE	0.50
08/09/05	R. TJIOE: PREPARE FOR AND ATTEND SETTLEMENT CONFERENCE WITH JUDGE CHANG, INCLUDING CONFERENCES WITH CLIENT AND COUNSEL	9.60
08/11/05	R. TJIOE: CALL TO C. MIWA REGARDING CONDITIONS OF SETTLEMENT	0.30
08/11/05	R. TJIOE: CALL TO C. MIWA REGARDING SETTLEMENT MATTERS	0.40
08/11/05	R. TJIOE: CALL TO P. SULLIVAN REGARDING SETTLEMENT MATTERS	0.30

** Continued on next page **

SULLIVAN PROPERTIES INC
09/12/05
Page 3

Client: 25081
Matter: 99103
Invoice: 314114

Date	Professional Services	Hours
08/11/05	R. TJIDE: REVIEW EMAIL FROM C. MIWA REGARDING SETTLEMENT CONDITIONS	0.80
08/11/05	R. TJIDE: DRAFT PROPOSED EMAIL TO C. MIWA.	0.80
08/11/05	K. KOIDE: REVIEWED CASES IN MOTION. PREPARED FOR SETTLEMENT CONFERENCE.	0.20
08/12/05	R. TJIDE: REVISE AND EDIT RESPONSE TO MIWA REGARDING PROPOSED SETTLEMENT TERMS	0.80
08/12/05	R. TJIDE: REVIEW EMAILS FROM SULLIVAN AND SHIMAZU REGARDING PROPOSED SETTLEMENT TERMS	0.30
08/12/05	R. TJIDE: REVIEW EMAIL FROM M. LUKE REGARDING SETTLEMENT TERMS	0.10
08/12/05	R. TJIDE: CONF CALL WITH CLIENT AND SPI OFFICERS REGARDING SETTLEMENT TERMS	0.70
08/12/05	R. TJIDE: CONF WITH CLIENT AND FINALIZE RESPONSE TO MIWA REGARDING SETTLEMENT TERMS	0.50
08/12/05	K. KOIDE: DRAFTED EMAIL RE: CASES CITED TO IN E. REBER'S BRIEF AND RESEARCHED ISSUE OF FIRST PUBLICATION EXCLUSION DOCTRINE.	1.20
08/13/05	K. KOIDE: DRAFTED EMAIL TO ROY RE: FIRST PUBLICATION EXCLUSION.	0.90
08/13/05	K. KOIDE: ANALYZED AND READ THROUGH CASES. DRAFTED ARGUMENTS RE: FIRST PUBLICATION EXCLUSION'S APPLICABILITY.	3.30
08/13/05	K. KOIDE: STRATEGIZED WITH R. TJIDE RE: FIRST PUBLICATION EXCLUSION.	0.50
08/15/05	R. TJIDE: PREPARE FOR SETTLEMENT CONFERENCE	0.80
08/15/05	R. TJIDE: ATTEND MORNING SESSION OF SETTLEMENT CONFERENCE	3.50

** Continued on next page **

SULLIVAN PROPERTIES INC
09/12/05
Page 4

Client: 25081
Matter: 99103
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Date	Professional Services	Hours
08/15/05	R. TJIDE: ATTEND AFTERNOON SESSION OF SETTLEMENT CONFERENCE	1.40
08/15/05	R. TJIDE: CONF WITH CLIENT REGARDING SETTLEMENT MATTERS	0.40
08/16/05	R. TJIDE: CALL FROM CLIENT REGARDING SETTLEMENT MATTERS	0.50
08/16/05	R. TJIDE: CONF WITH CLIENT'S WEBSITE CONSULTANT REGARDING SETTLEMENT CONDITIONS RE METATAGS	0.40
08/17/05	R. TJIDE: PREPARE FOR AND ATTEND SETTLEMENT CONFERENCE	3.30
08/17/05	R. TJIDE: CONF WITH CLIENT REGARDING SETTLEMENT CONFERENCE	0.40
08/18/05	R. TJIDE: PREPARE FOR AND ATTEND SETTLEMENT CONFERENCE	4.00
08/22/05	R. TJIDE: CALL FROM CLIENT REGARDING HANDLING OF MARKETING PARAPHERNALIA	0.30
08/22/05	R. TJIDE: CALL TO P. SULLIVAN REGARDING COMPLIANCE WITH SETTLEMENT AGREEMENT	0.50
08/22/05	R. TJIDE: DRAFT EMAIL TO MIWA REGARDING TRANSITION OF MARKETING ITEMS	0.10
08/22/05	R. TJIDE: REVIEW AND RESPOND TO EMAIL FROM MIWA	0.30
08/23/05	R. TJIDE: CALL WITH CLIENT REGARDING COMPLIANCE WITH SETTLEMENT AGREEMENT	0.30
08/23/05	R. TJIDE: CALL FROM CLIENT REGARDING SETTLEMENT AGREEMENT TERMS (MODIFICATION OF TERMS AS RE USE OF CONDO TOWELS)	0.40
08/23/05	D. KOBAYASHI: TELEPHONE CONFERENCE WITH R. TJIDE REGARDING SETTLEMENT CONFERENCE ATTENDANCE AND STRATEGY.	0.40
08/23/05	K. KOIDE: STRATEGIZED WITH R. TJIDE RE: SETTLEMENT CONFERENCE AND FIRST PUBLICATION EXCLUSION ISSUE.	0.30
08/23/05	K. KOIDE: STRATEGIZED WITH R. PHILPOTT RE: SETTLEMENT CONFERENCE AND PROCEDURES.	0.20

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SULLIVAN PROPERTIES INC
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Page 5

Client: 25081
Matter: 99103
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Date	Professional Services	Hours
08/24/05	R. TJIOE: REVIEW EMAIL FROM CLIENT REGARDING TECH ISSUES RE TRANSFER OF EMAILS IN SETTLEMENT AGREEMENT	0.30
08/24/05	R. TJIOE: BEGIN REVIEW OF DRAFT SETTLEMENT DOCUMENTS	0.50
08/24/05	R. TJIOE: EMAIL TO CLIENT REGARDING SETTLEMENT DOCUMENTS	0.40
08/24/05	R. TJIOE: REVIEW EMAIL FROM CLIENT'S WEBMASTER REGARDING EMAIL FORWARDING ISSUES	0.40
08/24/05	R. TJIOE: EMAIL TO ORTIZ REGARDING SETTLEMENT DOCUMENTS	0.20
08/24/05	D. KOBAYASHI: REVIEW LETTER FROM M. LUKE REGARDING FIRST PUBLICATION EXCLUSION AND R. TJIOE'S RESPONSE TO SAME IN PREPARATION FOR SETTLEMENT CONFERENCE.	0.40
08/24/05	K. KOIDE: STRATEGIZED WITH CO-COUNSEL RE: SETTLEMENT CONFERENCE AND MATERIALS TO PREPARE FOR SETTLEMENT CONFERENCE.	0.40
08/24/05	K. KOIDE: ANALYZED SETTLEMENT CONFERENCE LETTER.	0.20
08/25/05	R. TJIOE: REVIEW EMAIL FROM J. HORNACK REGARDING TECH ISSUES IN WEBSITE TRANSFER/EMAIL FORWARDING	0.30
08/25/05	R. TJIOE: REVIEW COMMENTS FROM M. LUKE RE SETTLEMENT AGREEMENT DRAFT	0.40
08/25/05	R. TJIOE: CALL FROM CLIENT REGARDING SETTLEMENT AGREEMENT TERMS	0.40
08/25/05	R. TJIOE: WORK ON REVIEW OF SETTLEMENT DOCUMENTS AND PROPOSED CHANGES	0.70
08/25/05	R. TJIOE: REVISE AND EDIT DRAFT SETTLEMENT DOCUMENTS	1.50
08/25/05	R. TJIOE: DRAFT EMAIL TO CLIENT AND COUNSEL REGARDING PROPOSED CHANGES TO SETTLEMENT DOCUMENTS	0.40
08/25/05	D. KOBAYASHI: WORK WITH K. KOIDE ON PREPARATIONS FOR SETTLEMENT CONFERENCE.	0.20

** Continued on next page **

SULLIVAN PROPERTIES INC
09/12/05
Page 6

Client: 25081
Matter: 99103
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Date	Professional Services	Hours
08/25/05	K. KOIDE: ANALYZED CASES IN SETTLEMENT CONFERENCE LETTER.	2.30
08/25/05	K. KOIDE: STRATEGIZED WITH D. KOBAYASHI RE: SETTLEMENT CONFERENCE PREPARATION.	0.20
08/26/05	R. TJIDE: WORK ON SETTLEMENT DOCUMENTS	0.50
08/26/05	R. TJIDE: REVIEW EMAIL FROM CLIENT WEBMASTER REGARDING EMAIL FORWARDING ISSUES	0.40
08/26/05	D. KOBAYASHI: TELEPHONE CONFERENCE WITH P. SULLIVAN AND ATTEND SETTLEMENT CONFERENCE WITH K. KOIDE, M. LUKE, J. SIA, R. MILLER AND JUDGE KEVIN CHANG.	1.10
08/26/05	K. KOIDE: STRATEGIZED WITH R. TJIDE RE: SETTLEMENT CONFERENCE (ATTORNEY'S FEES AND COSTS TOTAL).	0.20
08/26/05	K. KOIDE: PREPARED FOR SETTLEMENT CONFERENCE (READ THROUGH CASES, SETTLEMENT CONFERENCE LETTER AND LOOKED OVER FEES).	1.20
08/26/05	K. KOIDE: ATTENDED SETTLEMENT CONFERENCE ON BEHALF OF R. TJIDE RE: FIRST PUBLICATION EXCLUSION EXCEPTION.	1.10
08/26/05	K. KOIDE: EMAILED R. TJIDE RE: SETTLEMENT CONFERENCE UPDATE.	0.10
08/28/05	R. TJIDE: REVIEW SPI WEBMASTER DOCUMENT REGARDING PROPOSED EMAIL FORWARDING PROCEDURES	1.40
08/29/05	R. TJIDE: CONF WITH CLIENT REGARDING SETTLEMENT MATTERS	0.40
08/29/05	R. TJIDE: REVIEW EMAILS FROM CLIENT WEBMASTER RE EMAIL FORWARDING	0.30
08/29/05	R. TJIDE: WORK ON EMAIL FORWARDING MATTERS	0.40
08/29/05	R. TJIDE: FURTHER REVISE AND EDIT DRAFT SETTLEMENT DOCUMENTS	0.70
08/29/05	R. TJIDE: CALL FROM CLIENT REGARDING TRANSFER OF DOMAIN	0.30

** Continued on next page **

SULLIVAN PROPERTIES INC
09/12/05
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Client: 25081
Matter: 99103
Invoice: 314114

Date	Professional Services	Hours
	NAME	
08/29/05	R. TJIDE: EMAIL TO CLIENT REGARDING PROPOSED CHANGE TO ASSIGNMENT OF IP RIGHTS SETTLEMENT DOCUMENT	0.30
08/30/05	R. TJIDE: REVIEW EMAIL FROM M LUKE RE SETTLEMENT DRAFT CHANGES	0.20
08/30/05	R. TJIDE: REVIEW EMAIL FROM S. MOSES REGARDING SPI ADVERTISING RESTRICTIONS	0.30
08/30/05	R. TJIDE: EMAIL FROM C. MIWA REGARDING SETTLEMENT DOCUMENTS	0.20
08/30/05	R. TJIDE: REVISE AND EDIT DRAFT STIPULATED INJUNCTION RE KAPALUA CONDO ENTITIES	0.40
08/30/05	R. TJIDE: REVISE AND EDIT SETTLEMENT DOCS AND SEND TO CLIENT FOR REVIEW/COMMENT	1.50
08/30/05	K. KOIDE: COMMUNICATED WITH CO-COUNSEL RE: LETTER, BRIEF (INSURANCE STATUTE).	0.10
08/30/05	K. KOIDE: STRATEGIZED WITH R. TJIDE RE: STATUS OF CASE (SETTLEMENT CONFERENCE/RESEARCH).	0.10
08/30/05	K. KOIDE: ANALYZED AND REVIEWED LETTER FROM CO-COUNSEL RE: ATTORNEYS FEES AND COSTS.	0.20
08/31/05	R. TJIDE: REVIEW AND RESPOND TO CLIENT EMAIL REGARDING USE OF KAPALUA NAME IN BUSINESS	0.30
08/31/05	R. TJIDE: REVIEW AND RESPOND TO EMAIL FROM C. MIWA REGARDING SETTLEMENT DOCUMENTS	0.80
08/31/05	R. TJIDE: REVIEW FAX FROM S. MOSES REGARDING KAPALUA CONDO NAMES	0.30
08/31/05	R. TJIDE: WORK ON REVISIONS TO PROPOSED SETTLEMENT DOCUMENTS INCLUDING EXHIBITS	1.50
08/31/05	R. TJIDE: CALL FROM C. SUTHERLAND REGARDING JOLINE DORNER	0.30

** Continued on next page **

SULLIVAN PROPERTIES INC
09/12/05
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Client: 25081
Matter: 99103
Invoice: 314114

Date	Professional Services	Hours
AS RELEASOR		
08/31/05	K. KOIDE: STRATEGIZED WITH R. TJIDE AND CO-COUNSEL RE: LETTER TO MAGISTRATE CHANG.	0.10
08/31/05	K. KOIDE: STRATEGIZED WITH R. TJIDE RE: SETTLEMENT CONFERENCE ATTENDANCE.	0.10

TOTAL Hours 87.20
=====

Attorney	Hours	Rate	Amount
D. KOBAYASHI	2.10	230.00	483.00
R. TJIDE	55.10	245.00	13,499.50
K. KOIDE	14.60	125.00	1,825.00
E. REBER	15.40	175.00	2,695.00

TOTAL Current Fees \$18,502.50

G. E. Tax Reimbursement at 4.16% 769.70

Total Current Fees and Tax Reimbursement \$19,272.20

Date	Costs and Disbursements	Amount
	COMPUTERIZED RESEARCH CHARGE	541.16
	LD TELEPHONE CHARGES	15.24
	POSTAGE & HANDLING	0.74
	REPRODUCTION OF DOCUMENTS	1.80
	STAFF SUPPORT	31.25
	TOTAL Current Costs and Disbursements	\$590.19

Current Invoice Due \$19,862.39
=====

** Continued on next page **

DOCUMENT
ALII PLACE
P.O. BOX 3198
HONOLULU, HAWAII 96831
TELEPHONE (808) 547-5800

Case 1:04-cv-00550-HG-BMK Document 73-7 Filed 12/01/2006

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FED. TAX ID. NO. 99-0087157
TELECOPIER (808) 547-5800
INTERNET: info@goodsill.com
www.goodsill.com

LIMITED LIABILITY LAW PARTNERSHIP LLP

1099 ALAKEA STREET, STE. 1800
ALII PLACE
HONOLULU, HAWAII 96813

SULLIVAN PROPERTIES INC
09/12/03
Page 9

Client: 25081
Matter: 99103
Invoice: 314114

All invoices are due upon receipt. A late payment charge of 1% per month will be assessed on balances unpaid 30 days from the invoice date.

To insure proper credit, please note case or invoice number on your check.
MAKE CHECK PAYABLE TO: GOODSILL ANDERSON QUINN & STIFEL